

## REMARKS

In the Official Action mailed on **23 April 2008**, the Examiner reviewed claims 1-30. Examiner rejected claims 1-3, 6-10, 12-14, 23, and 25-30 under 35 U.S.C. § 102(e) based on LaMotta et al. (U.S. Pub. No. 2003/0126018, hereinafter “LaMotta”). Examiner rejected claims 4, 5, 15, 17-19, 21, 22 and 24 under 35 U.S.C. § 103(a) based on LaMotta, and Dang et al. (U.S. Pub. No. 2005/0119955, hereinafter “Dang”). Examiner rejected claim 11 under 35 U.S.C. § 103(a) based on LaMotta, and George (U.S. Patent No. 5,946,668, hereinafter “George”). Examiner rejected claims 16 and 20 under 35 U.S.C. § 103(a) based on LaMotta, Dang and Sullivan (U.S. Pub. No. 2003/0093320, hereinafter “Sullivan”).

### Rejections under 35 U.S.C. § 102(e) and § 103(a)

Examiner rejected independent claims 1, 23, and 27 as being anticipated by LaMotta. Examiner rejected independent claims 15 and 19 as being unpatentable over LaMotta in view of Dang. Applicant respectfully disagrees. Neither LaMotta nor Dang discloses using a **third party** service to perform tax computations for **another** local jurisdiction which is **simultaneously** applicable.

LaMotta discloses performing tax computations (LaMotta, abstract) but is silent on using a **third party** service to perform tax computations for **another** local jurisdiction which is **simultaneously** applicable. Dang discloses reporting remittance and funds transfer over a network (Dang, abstract), but not using a third party service to perform tax computations for **another** local jurisdiction which is **simultaneously** applicable.

In contrast, embodiments of the present invention use a **third party** service to perform tax computations for **another** local jurisdiction which is **simultaneously** applicable (instant application, P9:L12-15 and [0078]-[0086]). This allows the system to utilize tax determination and calculation services

provided a third party **without** using the tax determination and calculations of the tax service internal to the system (instant application, [0079]).

In the LaMotta system, all tax computations are completed internally, not by a third party service. In the Dang system, remittance reporting and funds transfer over a network is not the same as using a third party service to perform tax computations for another local, simultaneously applicable jurisdiction. Therefore, neither LaMotta nor Dang discloses the feature relating to the third party tax service provider.

Accordingly, Applicant has amended independent claims 1, 15, 19, 23, and 27 to clarify that embodiments of the present invention using a **third party** service to perform tax computations for **another** local jurisdiction which is **simultaneously** applicable. Support for this amendment is found in instant application, P9:L12-15 and [0078]-[0086].

Hence, Applicant respectfully submits that independent claims 1, 15, 19, 23, and 27 as presently amended are in condition for allowance. Applicant also submits that claims 2-14, which depend upon claim 1, claims 16-18, which depend upon claim 15, claims 20-22, which depend upon claim 19, and claims 24-26, which depend upon claim 23, and claims 28-30, which dependent upon claim 27, are for the same reasons in condition for allowance and for reasons of the unique combinations recited in such claims.

**CONCLUSION**

It is submitted that the present application is presently in form for allowance. Such action is respectfully requested.

Respectfully submitted,

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